

substituted for the former, specific requirement for payment on certain dates in "each calendar month", to reflect that a person may not have tax liability every month. See, however, § 5-201 of this title, which allows the Comptroller to require, by regulation, returns for periods in which no sale or delivery is made.

In subsection (a) of this section, the reference to a sale or delivery "within the boundaries of the State" is substituted for the former reference to a sale "while operating above ... or above the boundary line and on the waters of the State of Maryland", for clarity and brevity. See § 5-104(a)(1)(ii) and (2) of this title.

Also in subsection (a) of this section, the defined term "alcoholic beverage" is substituted for the words "beer, wine and liquor", for clarity and brevity.

Subsection (b)(1) of this section is revised to apply only to wine and only to a manufacturer that is licensed as a winery or limited winery under present Art. 2B, § 5, for clarity. Although former Art. 2B, § 133(a) referred to sale or delivery of "distilled spirits" by a manufacturer or wholesaler "to a retailer", other provisions precluded sales by manufacturers to retailers. Thus, the tax is paid by a wholesaler under subsection (d) of this section.

In subsection (b)(1) of this section, the reference to sale or delivery "to consumers" is added to avoid an unintended gap where no tax was paid since the wine did not go through a retail dealer.

In subsection (d)(1) of this section, the former word "dispensary" is deleted as included in the defined term "wholesaler".

In subsection (d)(2) of this section, the reference to beer "a wholesaler ... imports ... directly from a place outside the United States" is substituted for the former requirement that the Comptroller "shall cause said tax to be collected before delivery or consumption", to clarify that a wholesaler is responsible only when that wholesaler imports the beer from outside the country. Otherwise the tax on beer is paid by a nonresident dealer under subsection (c) of this section. See COMAR 03.02.01.01B.(2).

Defined terms: "Alcoholic beverage" § 5-101

"Alcoholic beverage license" § 5-101

"Alcoholic beverage tax" § 1-101

"Beer" § 5-101 "Comptroller" § 1-101

"Consumer" § 5-101 "Distilled spirits" § 5-101